

CERTIFICATE

To the Clerk of RAWLINS COUNTY, State of Kansas

We, the undersigned, officers of

RAWLINS COUNTY HEALTH CENTER

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2019; and (3) the
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

| Table of Contents: | | Page No. | 2019 Adopted Budget | | |
|--|---------------|-------------|--------------------------------------|--|-------------------------------|
| | | | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2019 | | 2 | | | |
| Allocation MVT, RVT, 16/20M Vehicle Ta | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebt. & Lease/Purchase | | 5 | | | |
| Fund | K.S.A. | | | | |
| General | 19-4606 | 6 | 9,129,873 | 819,242 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| Building Fund | | 7 | 200,000 | | |
| | | 7 | | | |
| | | | | | |
| Totals | | XXXXXXXXXX | 9,329,873 | 819,242 | |
| Budget Summary | | 8 | | | |
| Neighborhood Revitalization Rebate | | 9 | | | |
| Resolution required? Notice of the vote to adopt required to be published? | | | Yes | County Clerk's Use Only | |
| | | | | Nov. 1, 2018 Total Assessed Valuation | |

Assisted by:
Jason J. Barb, CPA, FHFMA
Partner BKD

Address:
1551 N. Waterfront Pkwy, Ste. 300
Wichita, KS 67206-6601
Email:
jbarb@bkd.com

Harlan Holte

Rosalie Ross

Phil Stender

Thomas W. Pappert

Michael L. Brapmeyer

Attest: August 15th, 2018

Rachel Finley
County Clerk



Governing Body

CPA Summary

RAWLINS COUNTY HEALTH CENTER
RAWLINS COUNTY

State of Kansas
Special District
2019

Computation to Determine Limit for 2019

| | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2018 budget | + \$ 757,930 |
| 2. Debt service levy in 2018 budget | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 757,930 |

2018 Valuation Information for Valuation Adjustments

| | | |
|--|-------------------|--|
| 4. New improvements for 2018: | + 121,381 | |
| 5. Increase in personal property for 2018: | | |
| 5a. Personal property 2018 | + 6,645,858 | |
| 5b. Personal property 2017 | - 6,606,480 | |
| 5c. Increase in personal property (5a minus 5b) | + 39,378 | |
| | (Use Only if > 0) | |
| 6. Valuation of property that has changed in use during 2018: | 0 | |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | 160,759 | |
| 8. Total estimated valuation July, 1,2018 | 63,018,363 | |
| 9. Total valuation less valuation adjustment (8 minus 7) | 62,857,604 | |
| 10. Factor for increase (7 divided by 9) | 0.00256 | |
| 11. Amount of increase (10 times 3) | + \$ 1,938 | |
| 12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ 759,868 | |
| 13. Debt service levy in this 2019 budget | 0 | |
| 14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | 759,868 | |
| 15. Consumer Price Index for all urban consumers for calendar year 2017 | 0.021 | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ 15,917 | |
| 17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 775,785 | |

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

RAWLINS COUNTY HEALTH CENTER
RAWLINS COUNTY

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| 2018 Budgeted Funds | Tax Levy Amount in 2018 Budget | Allocation for Year 2019 | | | | |
|------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 757,930 | 41,197 | 561 | 9,483 | 1,803 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 757,930 | 41,197 | 561 | 9,483 | 1,803 | 0 |

County Treas Motor Vehicle Estimate 41,197

County Treas Recreational Vehicle Estimate 561

County Treas 16/20M Vehicle Estimate 9,483

County Treas Commercial Vehicle Tax Estimate 1,803

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05435

RVT Factor 0.00074

16/20M Factor 0.01251

Comm Veh Factor 0.00238

Watercraft Factor 0.00000

2019

RAWLINS COUNTY HEALTH CENTER
RAWLINS COUNTY

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2017 | Current Amount for 2018 | Proposed Amount for 2019 | Transfers Authorized by Statute |
|---|---|---------------------------------------|--|---|--|
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| Totals | | 0 | 0 | 0 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases

State of Kansas
Special District

| Adopted Budget General | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|---------------------------------------|---|--|
| Unencumbered Cash Balance Jan 1 | 208,018 | 429,847 | 197,570 |
| Receipts: | | | |
| Ad Valorem Tax | 668,811 | 757,930 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 44,922 | 35,350 | 41,197 |
| Recreational Vehicle Tax | 450 | 475 | 561 |
| 16/20M Vehicle Tax | 9,154 | 9,807 | 9,483 |
| Commercial Vehicle Tax | 1,759 | 9 | 1,803 |
| Watercraft Tax | | 137 | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| | | | |
| Net Patient Service Revenue | 7,266,925 | 6,990,042 | 7,553,589 |
| Other Revenue | 466,221 | 512,239 | 520,059 |
| Interest | 9,230 | 15,960 | 11,172 |
| | | | |
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| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -15,044 | -17,364 | -18,430 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 8,452,428 | 8,304,585 | 8,119,434 |
| Resources Available: | 8,660,446 | 8,734,432 | 8,317,004 |
| Expenditures: | | | |
| | | | |
| Salaries and Wages/Benefits | 3,851,025 | 3,933,309 | 4,032,814 |
| Supplies and Other | 4,279,574 | 4,493,553 | 4,897,059 |
| Capital Outlay | 100,000 | 110,000 | 200,000 |
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| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| Total Expenditures | 8,230,599 | 8,536,862 | 9,129,873 |
| Unencumbered Cash Balance Dec 31 | 429,847 | 197,570 | xxxxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount | 9,316,010 | 7,661,497 | 9,129,873 |
| | Non-Appropriated Balance | | |
| See Tab C | Total Expenditure/Non-Appr Balance | | 9,129,873 |
| | Tax Required | | 812,869 |
| Delinquent Comp Rate: | 0.8% | | 6,373 |
| | Amount of 2018 Ad Valorem Tax | | 819,242 |

CPA Summary

RAWLINS COUNTY HEALTH CENTER
 RAWLINS COUNTY
 FUND PAGE FOR FUNDS WITH NO TAX LEVY

2019

State of Kansas
 Special District

| Adopted Budget Building Fund | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Capital Contributions | 650,000 | 500,000 | 200,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 650,000 | 500,000 | 200,000 |
| Resources Available: | 650,000 | 500,000 | 200,000 |
| Expenditures: | | | |
| Building/Equipment | 650,000 | 500,000 | 200,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 650,000 | 500,000 | 200,000 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2017/2018/2019 Budget Authority Amount | 650,000 | 500,000 | 200,000 |

| Adopted Budget 0 | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2017/2018/2019 Budget Authority Amount | 0 | 0 | 0 |

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2019

The governing body of
RAWLINS COUNTY HEALTH CENTER
RAWLINS COUNTY

will meet on 8/13/2018 at 5:30 P.M. at Rawlins County Health Center Education Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Rawlins County Health Center Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2017 | | Current Year Estimate for 2018 | | Proposed Budget Year for 2019 | | |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General | 8,230,599 | 13.000 | 8,536,862 | 13.000 | 9,129,873 | 819,242 | 13.000 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Building Fund | 650,000 | | 500,000 | | 200,000 | | |
| | | | | | | | |
| Totals | 8,880,599 | 13.000 | 9,036,862 | 13.000 | 9,329,873 | 819,242 | 13.000 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 8,880,599 | | 9,036,862 | | 9,329,873 | | |
| Total Tax Levied | 668,811 | | 757,930 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 51,439,382 | | 58,245,119 | | 63,018,363 | | |

Outstanding Indebtedness,

| Jan 1, | 2016 | 2017 | 2018 |
|-------------------|-----------|-----------|-----------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 6,979,125 | 6,815,069 | 6,717,721 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 424,246 | 255,519 | 197,434 |
| Total | 7,403,371 | 7,070,588 | 6,915,155 |

*Tax rates are expressed in mills.

Rawlins County Health Center
Board of Trustees

Page No. 8

RAWLINS COUNTY HEALTH CENTER

2019

2019 Neighborhood Revitalization Rebate

| Budgeted Funds for 2019 | 2018 Ad Valorem before Rebate** | 2018 Mil Rate before Rebate | Estimate 2019 NR Rebate |
|----------------------------|--|--------------------------------|----------------------------|
| General | 819,239 | 13.000 | 18,430 |
| Debt Service | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 819,239 | 13.000 | 18,430 |

2018 July 1 Valuation: 63,018,363

Valuation Factor: 63,018.363

Neighborhood Revitalization Subj to Rebate: 1,417,723

Neighborhood Revitalization factor: 1417.723

**This information comes from the 2019 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

RESOLUTION NO. 2019-20

A resolution expressing the property taxation policy of the RAWLINS COUNTY HEALTH CENTER governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the RAWLINS COUNTY HEALTH CENTER exceeding the amount levied to finance the 2018 budget of the RAWLINS COUNTY HEALTH CENTER, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, RAWLINS COUNTY HEALTH CENTER provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the RAWLINS COUNTY HEALTH CENTER governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 23rd day of July, 2018 by the RAWLINS COUNTY HEALTH CENTER governing body, RAWLINS COUNTY, Kansas.

RAWLINS COUNTY HEALTH CENTER Governing Body

Harlan Holst

Mr. M

Rosalie Rose

2019

Notice of Vote Publication

Notice of Vote - RAWLINS COUNTY HEALTH CENTER

Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

| | <u>Total Property Tax Levied</u> | <u>Mill Levy*</u> |
|-------------|----------------------------------|-------------------|
| 2018 Budget | \$ <u>757,930</u> | 13.000 |
| 2019 Budget | \$ <u>844,236</u> | 13.000 |

Approved (vote) 8 to 0

* 2018 mill levy is actual. 2019 mill levy is estimated.